

Honolulu, Hawaii

FEB 13 2014

RE: S.C.R. No. 3

Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Seventh State Legislature  
Regular Session of 2014  
State of Hawaii

Madam:

Your Committee on Health, to which was referred S.C.R. No. 3  
entitled:

"SENATE CONCURRENT RESOLUTION URGING THE DEPARTMENT OF  
TAXATION TO AMEND THE HEARING EXAMINATION SECTION OF TAX FORM  
N-172 TO INCLUDE INDIVIDUALS WITH MENIERE'S DISEASE,"

begs leave to report as follows:

The purpose and intent of this measure is to urge the  
Department of Taxation to amend the hearing examination section of  
Form N-172 to include individuals with Meniere's disease.

Your Committee received testimony in opposition to this  
measure from the Department of Taxation.

Your Committee finds that in order to apply for a state  
income tax deduction for deaf persons, individuals with impaired  
hearing must have a licensed medical professional certify their  
impairment using Form N-172, Claim for Tax Exemption by Person  
with Impaired Sight or Hearing or by Totally Disabled Person and  
Physician's Certification. Your Committee further finds that the  
current method of determining the level of hearing impairment does  
not take into account individuals with hearing that is distorted  
due to Meniere's disease because their hearing threshold for any  
given frequency may be well within the criteria on Form N-172.

As affirmed by the record of votes of the members of your  
Committee on Health that is attached to this report, your  
Committee concurs with the intent and purpose of S.C.R. No. 3 and  
recommends that it be referred to the Committee on Ways and Means.



Respectfully submitted on  
behalf of the members of the  
Committee on Health,



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JOSH GREEN, Chair



The Senate  
Twenty-Seventh Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Health**  
**HTH**

Bill / Resolution No.:* <div style="font-size: 1.2em; font-family: cursive;">SCR 3</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">HTH, WAM</div>	Date: <div style="font-size: 1.2em; font-family: cursive;">2-10-14</div>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, unamended 2312         </div> <div style="text-align: center;"> <input type="checkbox"/> Pass, with amendments 2311         </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310         </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313         </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
GREEN, M.D., Josh (C)	✓			
BAKER, Rosalyn H. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
NISHIHARA, Clarence K.				✓
SLOM, Sam			✓	
<b>TOTAL</b>	3	-	1	1
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted         <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: <div style="font-size: 1.5em; font-family: cursive; margin-top: 10px;">Rosalyn H. Baker</div>				
<b>Distribution:</b> <div style="display: flex; justify-content: space-between; font-size: 0.8em; margin-top: 5px;"> <span>Original File with Committee Report</span> <span>Yellow Clerk's Office</span> <span>Pink Drafting Agency</span> <span>Goldenrod Committee File Copy</span> </div>				

\*Only one measure per Record of Votes